



County Service Area 70 Zone J (Oak Hills)

Report Created:1/22/2018

County Service Area 70 Zone J is governed by the County Board of Supervisors and reports one business-type fund. The zone has no direct employees, it operates with personnel and supplies provided by County Service Area 70. The zone provides funding for retail water service to 3,255 customers in Oak Hills within the Hesperia community.

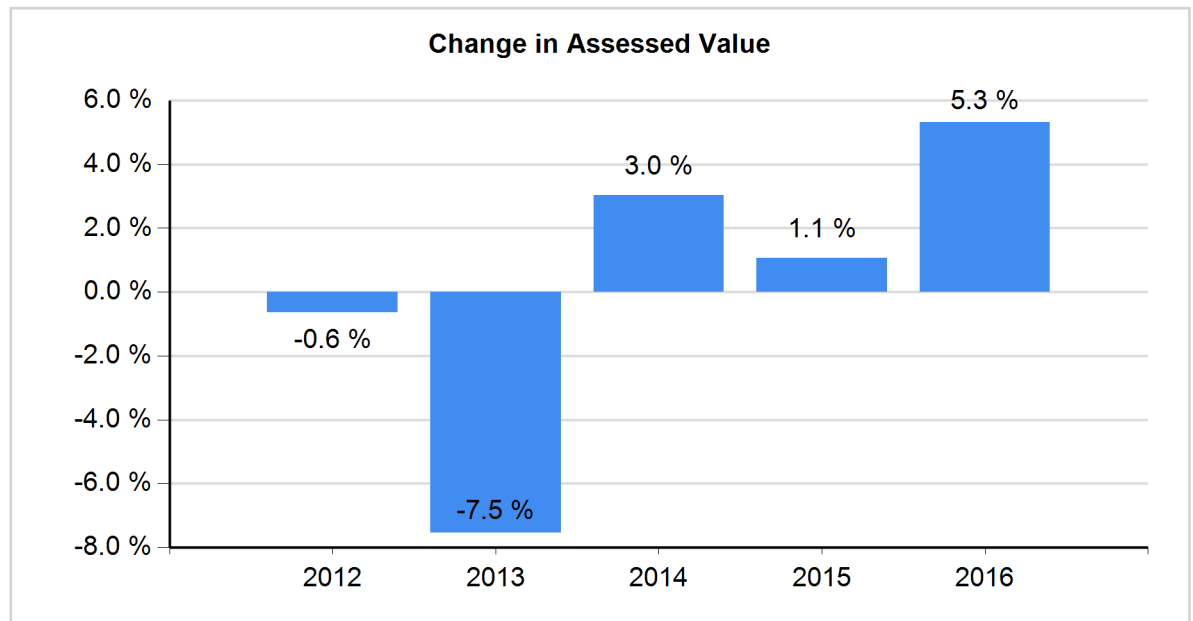
Change in Assessed Value

Description

There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:
change in tax roll
value/beginning tax
roll value

Source:
County Auditor -
Agency Net
Valuations



2012	2013	2014	2015	2016
(\$51,718)	(\$567,485)	\$235,973	\$83,435	\$440,758
\$8,098,247	\$7,530,762	\$7,766,735	\$7,850,170	\$8,290,928
-0.6%	-7.5%	3.0%	1.1%	5.3%

Agency Response



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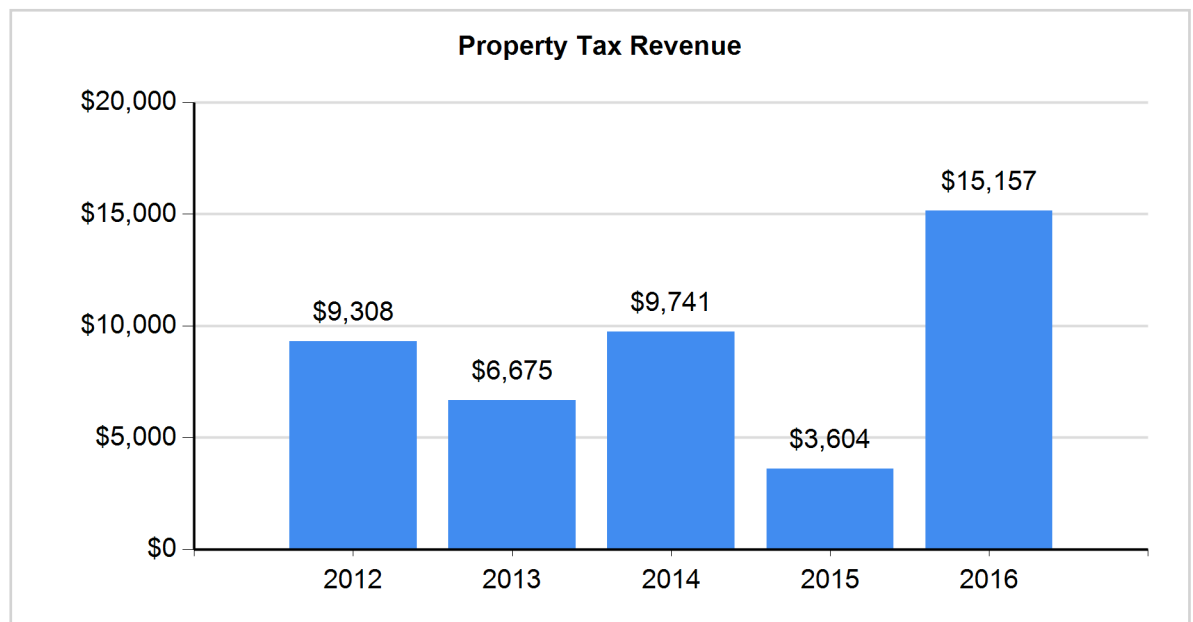
Property Tax Revenue

Description

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base.

Formula:
property tax revenue

Source:
Statement of
Activities; Statement
of Revenues,
Expenditures and
Changes in Fund
Balance/Net Position



Agency Response



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Charges for Service (business)

Description

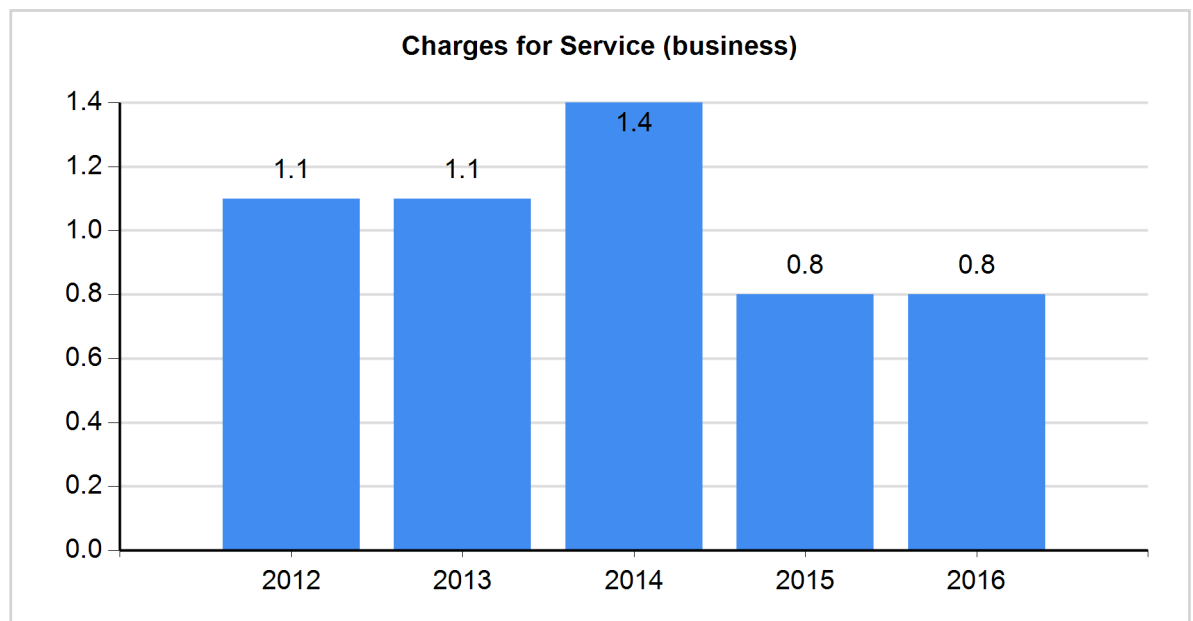
Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

Formula:

charges for
service/operating
expenses (minus
depreciation)

Source:

Statement of
Activities; Statement
of Cash Flows



2012	2013	2014	2015	2016
\$2,555,494	\$2,796,729	\$3,395,811	\$2,840,135	\$2,972,672
\$2,430,859	\$2,453,867	\$2,424,665	\$3,582,650	\$3,875,057
1.1	1.1	1.4	0.8	0.8

Agency Response



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Liquidity

Description

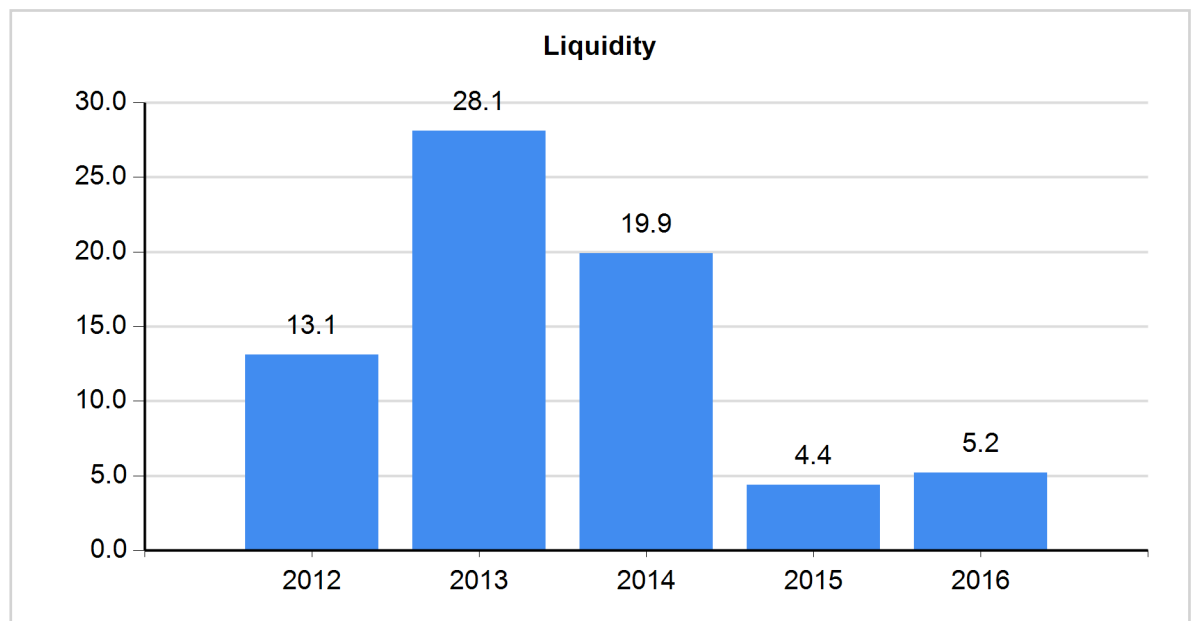
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



2012	2013	2014	2015	2016
\$6,523,132	\$6,481,569	\$7,110,967	\$6,718,782	\$5,475,133
\$497,798	\$230,621	\$357,746	\$1,526,964	\$1,062,816
13.1	28.1	19.9	4.4	5.2

Agency Response



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Change in Cash and Cash Equivalents (business)

Description

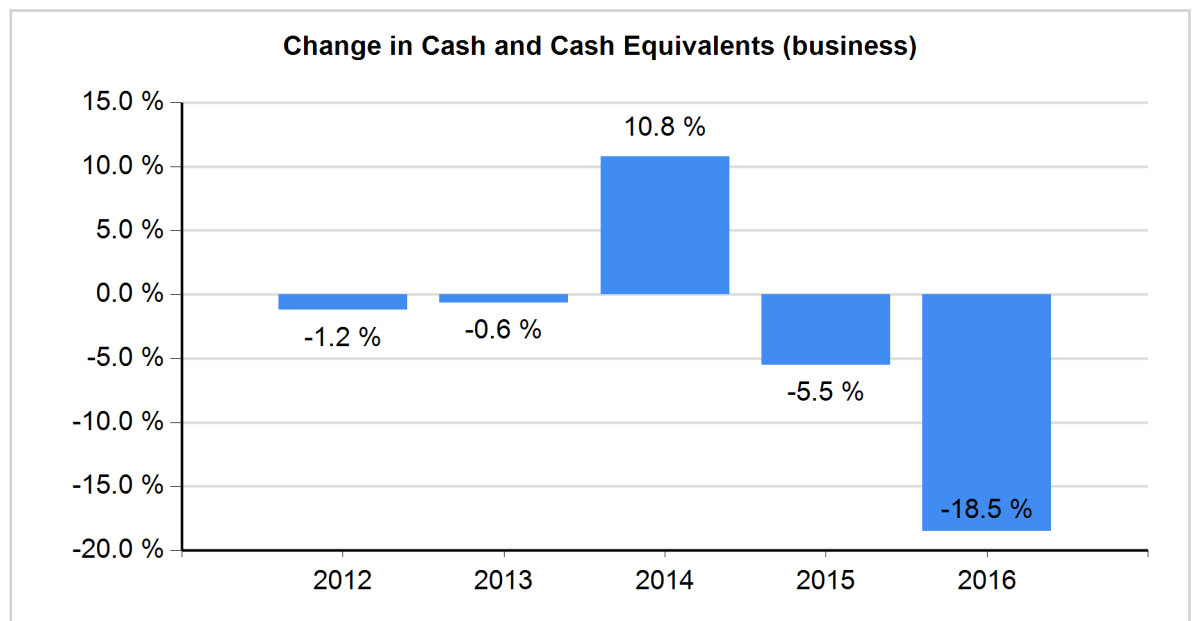
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:

change in cash &
cash
equivalents/begin
cash & cash
equivalents

Source:

Statement of Cash
Flows



2012	2013	2014	2015	2016
(\$80,470)	(\$41,563)	\$691,593	(\$392,185)	(\$1,243,649)
\$6,603,602	\$6,523,132	\$6,419,374	\$7,110,967	\$6,718,782
-1.2%	-0.6%	10.8%	-5.5%	-18.5%

Agency Response



County Service Area 70 Zone J (Oak Hills)

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Debt Service (business)

Description

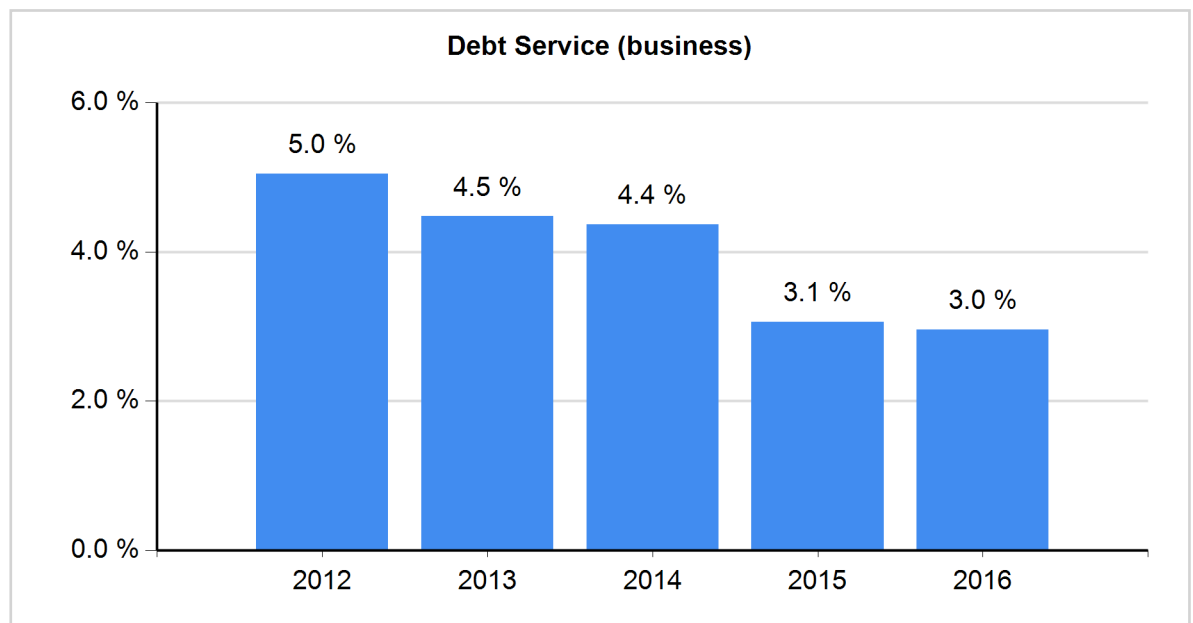
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenses (minus
depreciation)

Source:

Statement of Cash
Flows; Statement of
Activities



2012	2013	2014	2015	2016
\$122,729	\$109,794	\$105,821	\$109,739	\$114,428
\$2,430,859	\$2,453,867	\$2,424,665	\$3,582,650	\$3,875,057
5.0%	4.5%	4.4%	3.1%	3.0%

Agency Response